

## **NON-MAJOR GOVERNMENTAL FUNDS**

### **Capital Projects Funds**

#### **WEBB COUTNY FUNDS**

##### **911 ADDRESSING PROGRAM**

The county will identify all roads, streets, and addresses in non-incorporated areas of Webb County for purposes of utilizing the 911 system. Funds are being generated through certificates of obligation series 1994.

##### **COMPUTERIZATION MASTER PLAN**

All county departments are to be networked together in a single computer system. All software and hardware are to be procured through this project. Funds are being generated through certificates of obligation series 1994.

##### **WEBB COUNTY ADMINISTRATION BUILDING**

This fund will provide for the acquisition of land and for building improvements at 1100 Matamoros. Funds are being generated through Certificates of Obligation Series 1996.

##### **CAPITAL OUTLAY SERIES 1999**

This fund is used to account for the fleet, capital improvements, major equipment to the General Fund and Road & Bridge Fund departments. Funds are being generated through Certificates of Obligation, Series 1999.

##### **LAW ENFORCEMENT PROJECT**

This fund accounts for the acquisition and renovation of the Law Enforcement Administrator Building. Funds are generated through previous bond issues and through Certificates of Obligation Series 2000.

##### **INTERNATIONAL BRIDGE CAPITAL PROJECT**

This fund accounts for capital outlay. Funds are being generated through Certificates of Obligation.

##### **DETENTION CENTER INFRASTRUCTURE**

These revenues are from the sale of Webb County Correctional Center Public Facility to Corrections Corporation of America (CCA). Funds are to be used for the installation of an 8" water line that will serve the Utilities Department Regional Waste Water Treatment Plant and the CCA and for the installation of a caliche road from Hwy 83 to the eastern end of the CCA.

##### **LIBRARY CONSTRUCTION FUND**

This project was established for the construction of two public libraries which will be located at the Larga Vista Community Center and in El Cenizo, Texas.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Capital Projects Funds - Continued**

**WEBB COUNTY FUNDS - continued**

COUNTY MORGUE

This fund will provide for the acquisition of land and construction of a new Webb County morgue.

VILLA ANTIGUA CULTURAL CENTER

This fund will be used to preserve and enhance Laredo Webb County's historical heritage and promote tourism and downtown development through the creation of a Cultural Center.

PARK DEVELOPMENT SERIES 2001

This fund is to initiate the development, expansion, and / or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

CONSTRUCTION IN PROGRESS

With the phenomenal growth of Webb County, especially in the southern part where the growth has more than doubled, it is essential to add, rehabilitate, or construct new Justice of the Peace and other related Law Enforcement Office space to keep up with the growing demand.

UPGRADE OR REPLACE AS400 COMPUTER SYSTEM

This fund is to update the computer system that was purchased in 1995. Webb County currently has an IBM AS/400-64 bit processor. We are experiencing degradation and respond time due to the high increase of documents that are being imaged such as mug shots and land records. In preparation of future projects, it is imperative that we upgrade or replace the IBM AS/400 128-bit processor which will give us the necessary resources to accommodate these demands.

ROAD & HIGHWAY ACQUISITION

This funding will be to pay for the surveying and the legal work involved in acquiring the right-of-way. In order to proceed with the projects to provide water and sewer, the county must acquire the adequate right-of-way from approximately 1,200 parcels of land for the installation of water and sewer and the construction of county roads.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Capital Projects Funds - Continued**

**WEBB COUNTY FUNDS – continued**

**CAPITAL OUTLAY SERIES 2001**

This fund is to purchase vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor but still ranks among the highest in America.

**MANAGEMENT RECORDS STORAGE WAREHOUSE**

This fund is to increase the current storage capacity by approximately 10,000 square feet and for the installation of a heating and cooling system to the assisting warehouse. This will allow Webb County to meet all require state mandates for storage and disposal of records.

**R.O.W. REQUISITION HIGHWAY 59/359**

This fund is to acquire the adequate right-of-way from approximately 550 parcels of land and to be able to proceed with the project in providing water and wastewater lines in the construction of county roads to Colonias.

**JUSTICE CENTER, FIRE PROTECTION, SYSTEM AND MOISTURE SENSING DEVICES**

This fund is to install a new fire protection system, as well as the installation of moisture censoring devices with the capability of operating water valves and sending emergency calls to designated individuals.

**CARRIZO WILCOX AQUIFER**

Webb County in conjunction with the Texas Water Development Board's Region "M" Water Plan, has taken the initiative to explore the secondary water source for the county. The project consists of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer.

**JUSTICE OF THE PEACE AND THE CONSTABLE SOUTH LAREDO**

This fund is to add, rehabilitate, or construct a new Justice of the Peace and other related law enforcement office spaces due to the phenomenal growth in the southern part of Webb County.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Capital Projects Funds - Continued**

**WEBB COUTNY FUNDS - continued**

**PENITAS WEST COMMUNITY CENTER**

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs of the people that live in the colonias, particularly the senior citizens. The building will have a total usable space of 3,570 square feet.

**QUAD CITY COMMUNITY CENTER MIRANDO**

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The building will have a total of usable space of 2,100 square feet.

**BRUNI COMMUNITY CENTER**

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The building will have a total of usable space of 3,290 square feet.

**EL CENIZO AND RIO BRAVO COMMUNITY CENTERS**

This fund is for the expansion of the community centers that are used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The expansion to the building will be approximately 3,000 square feet.

**CUATRO VIENTOS ROAD**

The funds for this project will be used for additional environmental and design work. This project will extend the existing Inner Loop from Hwy 359 Mangana Hein Road to the propose Hwy 83 in South Laredo and to the proposed International Bridge No. 5. This will allow the vast amount of traffic from the South to circumvent the interior of the City of Laredo, decreasing traffic congestion.

**PARK DEVELOPMENT SERIES 02**

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Capital Projects Funds - Continued**

**WEBB COUNTY FUNDS – continued**

**CAPTIAL OUTLAY SERIES 2002**

This fund is for the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. Capital outlay funds will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country

**FEDERAL GRANTS**

**U.S. Department of Housing and Urban Development**

**TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS - CONTRACT 720889**

Revenues are provided by the Texas Department of Housing and Community Affairs. These funds are to provide water improvements to Colonias Los Corralitos, a community center for Bruni, Texas and solid waste disposal facilities/equipment for the unincorporated areas of Webb County.

**TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS - CONTRACT 720155**

Revenues are provided by the Texas Department of Housing and Community Affairs. These funds are to provide sewer improvements to Colonia Tanquesitos I.

**TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS-CONTRACT NUMBER 721105**

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds are to be used to acquire all utility easements and rights-of-way in seven colonias. (Los Minerales, Los Minerales Annex, Antonio Santos, Penitas West, Pueblo Nuevo, Laredo Ranchettes, and Ranchitos 359 East), all of which are designated to receive first time public water and sewer service in the near future.

**TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS-CONTRACT NUMBER 721859**

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds are to be used for water improvements for the city of Oilton, to construct a community center at Colonia Rancho Penitas West, and expansion of the existing Mirando Community Center.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Capital Projects Funds - Continued**

**FEDERAL GRANTS - continued**

OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 721175

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide first time public water and sewer service to low to moderate income households in the colonias Old Milwaukee and Tanquecitos I.

**U.S. Department of Agriculture**

RURAL UTILITIES SERVICE PROJECT #3080-02

Revenues are from the United State Department of Agriculture - Rural Utilities Service and local grant matching. Funds are to be used to construct a new plant and a collection line for Colonia Rio Bravo.

**Other Federal Financial Assistance**

TEXAS WATER DEVELOPMENT BOARD & U.S. EPA - LARGA VISTA  
WASTEWATER IMPROVEMENTS

Revenues are from the Texas Water Development Board. Funds are to be used for the design and construction of wastewater improvements to provide service to the Larga Vista subdivision.

TEXAS WATER DEVELOPMENT BOARD - RIO BRAVO - EL CENIZO WATER AND  
WASTEWATER PROJECT CONTRACT G0-11900

Revenues are from the Texas Water Development Board for the Rio Bravo - El Cenizo Water and Waste Water Project.

**STATE GRANTS**

**Texas Water Development Board**

RIO BRAVO - EL CENIZO WATER AND WASTEWATER PROJECT CONTRACT G0-  
11800

Revenues are from the Texas Water Development Board for the Rio Bravo - El Cenizo Water and Waste Water Project.

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2003**

	<u>911 Addressing Program</u>	<u>Computerization Master Plan</u>	<u>Administration Building</u>	<u>Capital Outlay Series 1999</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 198	\$ -	\$ 1,374,690	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	56,424	7,824	37,397	349,788
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>56,622</u>	<u>7,824</u>	<u>1,412,087</u>	<u>349,788</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	3,255
Due to other funds	-	7,824	1,397,766	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	824	-	-	7,405
Total liabilities	<u>824</u>	<u>7,824</u>	<u>1,397,766</u>	<u>10,660</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	159,195	2,593	149,104	710,206
Other purposes	-	-	-	-
Unreserved	(103,397)	(2,593)	(134,783)	(371,078)
Total fund balances	<u>55,798</u>	<u>-</u>	<u>14,321</u>	<u>339,128</u>
Total liabilities and fund balances	<u>\$ 56,622</u>	<u>\$ 7,824</u>	<u>\$ 1,412,087</u>	<u>\$ 349,788</u>

Continued

The accompanying notes are an integral part of these financial statements.

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2003

	<u>Law Enforcement Capital Projects</u>	<u>International Bridge Capital Project</u>	<u>Detention Center Infrastructure</u>	<u>Library Fund</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 430,831	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	223,862	30,000	285,156
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>430,831</u>	<u>223,862</u>	<u>30,000</u>	<u>285,156</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	12,802	-	-
Due to other funds	287,634	2,541	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	50,700	-	30,000	600
Total liabilities	<u>338,334</u>	<u>15,343</u>	<u>30,000</u>	<u>600</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	127,677	519,452	-	-
Other purposes	-	-	-	-
Unreserved	(35,180)	(310,933)	-	284,556
Total fund balances	<u>92,497</u>	<u>208,519</u>	<u>-</u>	<u>284,556</u>
Total liabilities and fund balances	<u>\$ 430,831</u>	<u>\$ 223,862</u>	<u>\$ 30,000</u>	<u>\$ 285,156</u>



**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2003**

	<u>County Morgue</u>	<u>Villa Antiqua Cultural Center</u>	<u>Park Development Series 2001</u>	<u>Construction In Progress</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	1,386,428	975,756	1,234,555	243,715
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	2,185
Prepaid expenses	-	-	-	-
Total assets	<u>1,386,428</u>	<u>975,756</u>	<u>1,234,555</u>	<u>245,900</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	14,978	-	-	450
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	20,963	562
Total liabilities	<u>14,978</u>	<u>-</u>	<u>20,963</u>	<u>1,012</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	1,471,071	996,051	1,451,037	475,499
Other purposes	-	-	-	-
Unreserved	(99,621)	(20,295)	(237,445)	(230,611)
Total fund balances	<u>1,371,450</u>	<u>975,756</u>	<u>1,213,592</u>	<u>244,888</u>
Total liabilities and fund balances	<u>\$ 1,386,428</u>	<u>\$ 975,756</u>	<u>\$ 1,234,555</u>	<u>\$ 245,900</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2003

	<u>Upgrade or Replace AS400 Computer System</u>	<u>Road Highway Acquisition</u>	<u>Capital Outlay Series 2001</u>	<u>Management Records Storage Warehouse</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 1	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	7,623	2,711	23,151	562,105
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>7,623</u>	<u>2,711</u>	<u>23,152</u>	<u>562,105</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	1,222	-	-	-
Due to other funds	6,401	-	5,400	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	2,711	-	-
Total liabilities	<u>7,623</u>	<u>2,711</u>	<u>5,400</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	8,941	165,330	177,175	562,185
Other purposes	-	-	-	-
Unreserved	(8,941)	(165,330)	(159,423)	(80)
Total fund balances	<u>-</u>	<u>-</u>	<u>17,752</u>	<u>562,105</u>
Total liabilities and fund balances	<u>\$ 7,623</u>	<u>\$ 2,711</u>	<u>\$ 23,152</u>	<u>\$ 562,105</u>

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2003

	<u>R.O.W. Acquisition</u> <u>Hwy 59/359</u>	<u>Justice Center Fire</u> <u>Protection System</u> <u>and Moisture</u> <u>Censoring Devises</u>	<u>Carrizo Wilcox</u> <u>Aquifer</u>	<u>Justice of the Peace</u> <u>and the Constable</u> <u>South Laredo</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	462,410	293,310	97,767	244,431
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>462,410</u>	<u>293,310</u>	<u>97,767</u>	<u>244,431</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	23,217	13,200	-	-
Due to other funds	1,200	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	2,800	-	-	-
Total liabilities	<u>27,217</u>	<u>13,200</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	547,520	293,310	97,767	244,431
Other purposes	-	-	-	-
Unreserved	(112,327)	(13,200)	-	-
Total fund balances	<u>435,193</u>	<u>280,110</u>	<u>97,767</u>	<u>244,431</u>
Total liabilities and fund balances	<u>\$ 462,410</u>	<u>\$ 293,310</u>	<u>\$ 97,767</u>	<u>\$ 244,431</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2003

	<u>Penitas West Community Center</u>	<u>Quad City Community Center Mirando</u>	<u>Bruni Community Center</u>	<u>El Cenizo/Rio Bravo Community Centers</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	146,655	130,596	-	293,310
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
<b>Total assets</b>	<u><u>146,655</u></u>	<u><u>130,596</u></u>	<u><u>-</u></u>	<u><u>293,310</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	-	-	-	-
Due to other funds	279	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	-
<b>Total liabilities</b>	<u><u>279</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Fund balances:</b>				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	146,655	136,875	68,438	293,310
Other purposes	-	-	-	-
Unreserved	(279)	(6,279)	(68,438)	-
<b>Total fund balances</b>	<u><u>146,376</u></u>	<u><u>130,596</u></u>	<u><u>-</u></u>	<u><u>293,310</u></u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 146,655</u></u>	<u><u>\$ 130,596</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 293,310</u></u>

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2003

	<u>Cuatro Vientos Road Loop/Bridge #5</u>	<u>Park Development Series 2002</u>	<u>Capital Outlay Series 2002</u>	<u>TDHCA Contract Number 720889</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 1	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	97,837	992,389	293,577	-
Receivable from other governments	-	-	-	61,977
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>97,837</u>	<u>992,389</u>	<u>293,578</u>	<u>61,977</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	25,692	-	75,724	-
Due to other funds	-	-	-	19,399
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	76	42,578
Total liabilities	<u>25,692</u>	<u>-</u>	<u>75,800</u>	<u>61,977</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	136,875	992,389	684,396	-
Other purposes	-	-	-	-
Unreserved	(64,730)	-	(466,618)	-
Total fund balances	<u>72,145</u>	<u>992,389</u>	<u>217,778</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 97,837</u>	<u>\$ 992,389</u>	<u>\$ 293,578</u>	<u>\$ 61,977</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2003

	<u>TDHCA Contract Number 721105</u>	<u>TDHCA Contract Number 721859</u>	<u>ORCA Contract Number 721175</u>	<u>U.S. Department of Agriculture Rural Utilities Service Project #3080-02</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 430
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	17,622	194,042	3,555	110,542
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>17,622</u>	<u>194,042</u>	<u>3,555</u>	<u>110,972</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	30,137	-	-
Due to other funds	17,622	124,312	3,555	2,860
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	39,593	-	107,682
Total liabilities	<u>17,622</u>	<u>194,042</u>	<u>3,555</u>	<u>110,542</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	430
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>430</u>
Total liabilities and fund balances	<u>\$ 17,622</u>	<u>\$ 194,042</u>	<u>\$ 3,555</u>	<u>\$ 110,972</u>

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2003

	<u>TWDB &amp; U.S. EPA Larga Vista Wastewater Improvements</u>	<u>TWDB Rio Bravo &amp; El Cenizo Water &amp; Wastewater Contract GQ11900</u>	<u>TWDB Rio Bravo &amp; El Cenizo Water &amp; Wastewater Contract G11800</u>	<u>Total-Nonmajor Capital Projects Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 626	\$ -	\$ -	\$ 1,806,777
Taxes receivable, net	-	-	-	-
Due from other funds	40,349	-	-	8,519,126
Receivable from other governments	123,289	18,578	67,212	596,817
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	2,185
Total assets	<u>164,264</u>	<u>18,578</u>	<u>67,212</u>	<u>10,924,905</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	123,289	3,500	-	327,466
Due to other funds	40,975	-	16,295	1,934,063
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	15,078	50,917	372,489
Total liabilities	<u>164,264</u>	<u>18,578</u>	<u>67,212</u>	<u>2,634,018</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	40,964	-	-	10,658,446
Other purposes	-	-	-	-
Unreserved	(40,964)	-	-	(2,367,559)
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,290,887</u>
Total liabilities and fund balances	<u>\$ 164,264</u>	<u>\$ 18,578</u>	<u>\$ 67,212</u>	<u>\$ 10,924,905</u>

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Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2003

	<u>911 Addressing Program</u>	<u>Computerization Master Plan</u>	<u>Administration Building</u>	<u>Capital Outlay Series 1999</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	497	-	23,570	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>497</u>	<u>-</u>	<u>23,570</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	48,067	2,392	22,608	80,760
Public safety	-	-	-	-
Justice system	-	-	-	7,053
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	55,827	-	135,745	283,265
Total Expenditures	<u>103,894</u>	<u>2,392</u>	<u>158,353</u>	<u>371,078</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>(103,397)</u>	<u>(2,392)</u>	<u>(134,783)</u>	<u>(371,078)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(201)	-	-
Total other financing sources and uses	<u>-</u>	<u>(201)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(103,397)	(2,593)	(134,783)	(371,078)
Fund balances - beginning, Restated	159,195	2,593	149,104	710,206
Fund balances - ending	<u>\$ 55,798</u>	<u>\$ -</u>	<u>\$ 14,321</u>	<u>\$ 339,128</u>

Continued

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2003**

	<u>Law Enforcement Capital Projects</u>	<u>International Bridge Capital Project</u>	<u>Detention Center Infrastructure</u>	<u>Library Fund</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	6,077	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>6,077</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	1,302	-	-
Public safety	26,049	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	15,208	309,631	-	15,444
Total Expenditures	<u>41,257</u>	<u>310,933</u>	<u>-</u>	<u>15,444</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>(35,180)</u>	<u>(310,933)</u>	<u>-</u>	<u>(15,444)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	300,000
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
Net change in fund balances	<u>(35,180)</u>	<u>(310,933)</u>	<u>-</u>	<u>284,556</u>
Fund balances - beginning, Restated	127,677	519,452	-	-
Fund balances - ending	<u>\$ 92,497</u>	<u>\$ 208,519</u>	<u>\$ -</u>	<u>\$ 284,556</u>

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2003**

	<b>County Morgue</b>	<b>Villa Antiqua Cultural Center</b>	<b>Park Development Series 2001</b>	<b>Construction In Progress</b>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
General government	4,127	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	16,357
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	95,494	20,295	237,445	214,254
Total Expenditures	99,621	20,295	237,445	230,611
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	(99,621)	(20,295)	(237,445)	(230,611)
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balances	(99,621)	(20,295)	(237,445)	(230,611)
Fund balances - beginning, Restated	1,471,071	996,051	1,451,037	475,499
Fund balances - ending	\$ 1,371,450	\$ 975,756	\$ 1,213,592	\$ 244,888

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2003**

	<u>Upgrade or Replace AS400 Computer System</u>	<u>Road Highway Acquisition</u>	<u>Capital Outlay Series 2001</u>	<u>Management Records Storage Warehouse</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	4,530	-	69,353	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	-	165,330	117,647	80
Total Expenditures	<u>4,530</u>	<u>165,330</u>	<u>187,000</u>	<u>80</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>(4,530)</u>	<u>(165,330)</u>	<u>(187,000)</u>	<u>(80)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	27,577	-
Transfers out	(4,411)	-	-	-
Total other financing sources and uses	<u>(4,411)</u>	<u>-</u>	<u>27,577</u>	<u>-</u>
Net change in fund balances	<u>(8,941)</u>	<u>(165,330)</u>	<u>(159,423)</u>	<u>(80)</u>
Fund balances - beginning, Restated	8,941	165,330	177,175	562,185
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,752</u>	<u>\$ 562,105</u>

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2003

	<u>R.O.W. Acquisition</u> <u>Hwy 59/359</u>	<u>Justice Center Fire</u> <u>Protection System</u> <u>and Moisture</u> <u>Censoring Devices</u>	<u>Carrizo Wilcox</u> <u>Aquifer</u>	<u>Justice of the Peace</u> <u>and the Constable</u> <u>South Laredo</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	112,327	13,200	-	-
Total Expenditures	<u>112,327</u>	<u>13,200</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>(112,327)</u>	<u>(13,200)</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(112,327)</u>	<u>(13,200)</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	547,520	293,310	97,767	244,431
Fund balances - ending	<u>\$ 435,193</u>	<u>\$ 280,110</u>	<u>\$ 97,767</u>	<u>\$ 244,431</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2003

	<u>Penitas West Community Center</u>	<u>Quad City Community Center Mirando</u>	<u>Bruni Community Center</u>	<u>El Cenizo/Rio Bravo Community Centers</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	279	6,279	68,438	-
Total Expenditures	279	6,279	68,438	-
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	(279)	(6,279)	(68,438)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balances	(279)	(6,279)	(68,438)	-
Fund balances - beginning, Restated	146,655	136,875	68,438	293,310
Fund balances - ending	\$ 146,376	\$ 130,596	\$ -	\$ 293,310

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2003

	<u>Cuatro Vientos Road</u> <u>Loop/Bridge #5</u>	<u>Park Development</u> <u>Series 2002</u>	<u>Capital Outlay Series</u> <u>2002</u>	<u>TDHCA Contract</u> <u>Number 720889</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	410,619
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>410,619</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	13,504	-
Public safety	-	-	9,488	-
Justice system	-	-	140,526	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	34,970	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	64,730	-	268,130	410,619
Total Expenditures	<u>64,730</u>	<u>-</u>	<u>466,618</u>	<u>410,619</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>(64,730)</u>	<u>-</u>	<u>(466,618)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(64,730)</u>	<u>-</u>	<u>(466,618)</u>	<u>-</u>
Fund balances - beginning, Restated	136,875	992,389	684,396	-
Fund balances - ending	<u>\$ 72,145</u>	<u>\$ 992,389</u>	<u>\$ 217,778</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2003

	<u>TDHCA Contract</u> <u>Number 721105</u>	<u>TDHCA Contract</u> <u>Number 721859</u>	<u>ORCA Contract</u> <u>Number 721175</u>	<u>U.S. Department of</u> <u>Agriculture Rural</u> <u>Utilities Service</u> <u>Project #3080-02</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	57,739	524,945	10,341	8,520
Charges for services	-	-	-	-
Investment earnings	-	-	-	430
Miscellaneous	-	-	-	-
Grant matching	20,000	45,000	-	-
Total revenues	<u>77,739</u>	<u>569,945</u>	<u>10,341</u>	<u>8,950</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	77,739	569,945	10,341	8,520
Total Expenditures	<u>77,739</u>	<u>569,945</u>	<u>10,341</u>	<u>8,520</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>430</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	430
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 430</u>



Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2003

	<u>TWDB &amp; U.S. EPA</u> <u>Larga Vista</u> <u>Wastewater</u> <u>Improvements</u>	<u>TWDB Rio Bravo &amp; El</u> <u>Cenizo Water &amp;</u> <u>Wastewater Contract</u> <u>GO11900</u>	<u>TWDB Rio Bravo &amp; El</u> <u>Cenizo Water &amp;</u> <u>Wastewater Contract</u> <u>G11800</u>	<u>Total-Nonmajor</u> <u>Capital Projects</u> <u>Funds</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	123,289	61,816	24,206	1,221,475
Charges for services	-	-	-	-
Investment earnings	11	-	-	30,585
Miscellaneous	-	-	-	-
Grant matching	-	-	-	65,000
Total revenues	<u>123,300</u>	<u>61,816</u>	<u>24,206</u>	<u>1,317,060</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	246,643
Public safety	-	-	-	35,537
Justice system	-	-	-	163,936
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	34,970
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	123,289	61,816	24,206	3,485,523
Total Expenditures	<u>123,289</u>	<u>61,816</u>	<u>24,206</u>	<u>3,966,609</u>
Excess (deficiency) of +A88+A61+A61 revenues over expenditures	<u>11</u>	<u>-</u>	<u>-</u>	<u>(2,649,549)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	327,577
Transfers out	(40,975)	-	-	(45,587)
Total other financing sources and uses	<u>(40,975)</u>	<u>-</u>	<u>-</u>	<u>281,990</u>
Net change in fund balances	<u>(40,964)</u>	<u>-</u>	<u>-</u>	<u>(2,367,559)</u>
Fund balances - beginning, Restated	40,964	-	-	10,658,446
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,290,887</u>

Concluded

**Webb County, Texas**  
**911 Addressing Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Refunds	\$ 179,160			179,160
Interest	158,813	497	159,310	159,310
Total Revenues	<u>\$ 337,973</u>	<u>497</u>	<u>159,310</u>	<u>338,470</u>
<b>EXPENDITURES</b>				
General Government:	\$			
Minor Aparatus & Tools		48,067	48,067	48,067
Capital Projects:				
Contracted Services	75,744		75,744	75,744
Computerization Costs	226,335		226,335	236,335
Rural Addressing	505,261	55,827	561,088	606,886
Bond Issuance Costs	10,288		10,288	10,288
Total Expenditures	<u>\$ 817,628</u>	<u>103,894</u>	<u>921,522</u>	<u>977,320</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(479,655)	(103,397)	(762,212)	(638,850)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 645,233		645,233	645,233
Operating Transfers Out	(6,383)		(6,383)	(6,383)
Total Other Financing Sources(Uses)	<u>\$ 638,850</u>		<u>638,850</u>	<u>638,850</u>
Net Change In Fund Balances	<u>\$ 159,195</u>	(103,397)	<u>(123,362)</u>	<u>-</u>
Fund Balances - Beginning		159,195		
Fund Balances - Ending		<u>\$ 55,798</u>		

**Webb County, Texas**  
**Computerization Master Plan**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
General Government:				
Minor Aparatus & Tools	\$	2,392		2,392
Capital Projects:				
Computer Equipment	483,173		483,173	483,173
Issuance Cost	14,234		14,234	14,234
Total Expenditures	\$ 497,407	2,392	497,407	499,799
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(497,407)	(2,392)	(497,407)	(499,799)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Transfer Out		(201)	(201)	(201)
Total Other Financing Sources(Uses)	\$ 500,000	(201)	499,799	499,799
Net Change In Fund Balances	\$ 2,593	(2,593)		-
Fund Balances - Beginning		2,593		
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Webb County Administration Building**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$ 2,292,014	23,570	2,315,584	2,320,584
Total Revenues	<u>\$ 2,292,014</u>	<u>23,570</u>	<u>2,315,584</u>	<u>2,320,584</u>
<b>EXPENDITURES</b>				
General Government:				
Minor Aparatus & Tools	\$	22,608	22,608	22,608
Capital Projects:				
Land Acquisition	2,187,244		2,187,244	2,187,244
Construction In Progress	13,554,992	135,745	13,690,737	13,690,737
Issuance Cost	210,924		210,924	210,924
Total Expenditures	<u>\$ 15,953,160</u>	<u>158,353</u>	<u>16,111,513</u>	<u>16,111,513</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(13,661,146)	(134,783)	(13,795,929)	(13,790,929)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 16,218,725		16,218,725	16,218,725
Operating Transfers Out	(2,408,475)		(2,408,475)	(2,408,475)
Total Other Financing Sources(Uses)	<u>\$ 13,810,250</u>		<u>13,810,250</u>	<u>13,810,250</u>
Net Change In Fund Balances	<u>\$ 149,104</u>	(134,783)	<u>14,321</u>	<u>19,321</u>
Fund Balances - Beginning		149,104		
Fund Balances - Ending		<u>\$ 14,321</u>		

**Webb County, Texas**  
**Capital Outlay - Series 1999**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Refunds	\$ 69,831		69,831	69,831
Interest	31,668		31,668	31,668
Total Revenues	<u>\$ 101,499</u>		<u>101,499</u>	<u>101,499</u>
<b>EXPENDITURES</b>				
General Government:				
Minor Aparatus & Tools	\$	80,760	80,760	80,760
Justice System:				
Minor Aparatus & Tools		7,053	7,053	7,053
Capital Projects:				
Capital Outlay	3,129,486	283,265	3,412,751	3,751,879
Issuance Cost	33,161		33,161	33,161
Total Expenditures	<u>\$ 3,162,647</u>	<u>371,078</u>	<u>3,533,725</u>	<u>3,872,853</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,061,148)	(371,078)	(3,432,226)	(3,771,354)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,766,700		2,766,700	2,766,700
Operating Tranfers In	1,041,000		1,041,000	1,041,000
Operating Transfers Out	(36,346)		(36,346)	(36,346)
Total Other Financing Sources(Uses)	<u>\$ 3,771,354</u>		<u>3,771,354</u>	<u>3,771,354</u>
Net Change In Fund Balances	<u>\$ 710,206</u>	(371,078)	<u>339,128</u>	<u>-</u>
Fund Balances - Beginning		710,206		
Fund Balances - Ending		<u>\$ 339,128</u>		

**Webb County, Texas**  
**Law Enforcement Capital Projects**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$ 58,294	6,077	64,371	64,371
Total Revenues	<u>\$ 58,294</u>	<u>6,077</u>	<u>64,371</u>	<u>64,371</u>
<b>EXPENDITURES</b>				
Public Safety:				
Minor Aparatus & Tools	\$	26,049	26,049	26,049
Capital Projects:				
Furniture and Fixtures	99,300		99,300	99,300
C.I.P. - Administration Building	1,615,482		1,615,482	1,615,482
C.I.P.- Jail Renovation & Addition	1,799,475	15,208	1,814,683	1,907,180
Issuance Cost	56,937		56,937	56,937
Total Expenditures	<u>\$ 3,571,194</u>	<u>41,257</u>	<u>3,612,450</u>	<u>3,704,948</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,512,900)	(35,180)	(3,548,080)	(3,640,577)
Other Financing Sources(Uses):				
Bond Proceeds	\$ 2,000,000		2,000,000	2,000,000
Operating Transfers In	1,640,577		1,640,578	1,640,578
Total Other Financing Sources(Uses)	<u>\$ 3,640,577</u>		<u>3,640,578</u>	<u>3,640,578</u>
Net Change In Fund Balances	<u>\$ 127,677</u>	(35,180)	<u>92,497</u>	<u>-</u>
Fund Balances - Beginning, Restated		127,677		
Fund Balances - Ending		<u>\$ 92,497</u>		

**Webb County, Texas**  
**International Bridge #5 Capital Project**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
General Government:				
Minor Aparatus & Tools	\$	1,302	1,302	1,302
Capital Projects:				
Professional Services	1,886,371	302,383	2,188,754	2,347,273
Administration / Pre-Construction	74,891	7,248	82,139	107,139
Construction in Progress				25,000
Issuance Cost	19,286		19,286	19,286
Total Expenditures	\$ 1,980,548	310,933	2,291,481	2,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,980,548)	(310,933)	(2,291,481)	(2,500,000)
<b>Other Financing Sources (Uses):</b>				
Bond Proceeds	\$ 1,000,000		1,000,000	1,000,000
Operating Transfer In	1,500,000		1,500,000	1,500,000
Total Other Financing Sources(Uses)	\$ 2,500,000		2,500,000	2,500,000
Net Change In Fund Balances	\$ 519,452	(310,933)	208,519	-
Fund Balances - Beginning, Restated		519,452		
Fund Balances - Ending		\$ 208,519		

**Webb County, Texas**  
**Detention Center Infrastructure**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Total Project Authorization</u>
<b>REVENUES</b>				
Refunds	\$ _____	_____	_____	_____
Total Revenues	\$ _____	_____	_____	_____
<b>EXPENDITURES</b>				
Capital Projects:				
Capital Outlay	\$ _____	_____	_____	_____
Total Expenditures	\$ _____	_____	_____	_____
Net Change In Fund Balances	\$ _____		_____	_____
Fund Balances - Beginning		\$ _____		
Fund Balances - Ending		\$ _____		



**Webb County, Texas**  
**Library Construction Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Capital Projects:			-	
Professional Services		12,650	12,650	15,000
Larga Vista Library		1,794	1,794	135,000
Professional Services			-	15,000
El Cenizo Library		1,000	1,000	135,000
Total Expenditures	\$	15,444	15,444	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(15,444)	(15,444)	(300,000)
Other Financing Sources (Uses):				
Transfers In	\$	300,000	300,000	300,000
Total Other Financing Sources(Uses)	\$	300,000	300,000	300,000
Net Change In Fund Balances	\$	284,556	284,556	-
Fund Balances - Beginning, Restated		\$	284,556	
Fund Balances - Ending				

**Webb County, Texas**  
**County Morgue**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
General Government:				
Minor Aparatus & Tools	\$	4,127	4,127	4,127
Capital Projects:				
Land Acquisition		-	-	50,000
Construction In Progress		95,494	95,494	1,416,944
Issuance Costs	28,929		28,929	28,929
Total Expenditures	\$ 28,929	99,621	128,550	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(28,929)	(99,621)	(128,550)	(1,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Operating Transfer In				
Total Other Financing Sources(Uses)	\$ 1,500,000		1,500,000	1,500,000
Net Change In Fund Balances	\$ 1,471,071	(99,621)	1,371,450	-
Fund Balances - Beginning, Restated		1,471,071		
Fund Balances - Ending		\$ 1,371,450		

**Webb County, Texas**  
**Villa Antigua Cultural Center**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Capital Projects:				
Land Acquisition	\$ 475,020		475,020	1,450,776
Restoration Project		20,295	20,295	20,295
Issuance Costs	28,929		28,929	28,929
Total Expenditures	\$ 503,949	20,295	524,244	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(503,949)	(20,295)	(524,244)	(1,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Total Other Financing Sources(Uses)	\$ 1,500,000		1,500,000	1,500,000
Net Change In Fund Balances	\$ 996,051	(20,295)	975,756	-
Fund Balances - Beginning, Restated		996,051		
Fund Balances - Ending		\$ 975,756		

**Webb County, Texas**  
**Park Development Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Reimbursements City of Laredo PCT 1	\$			
Reimbursements City of Laredo PCT 2				
Reimbursements City of Laredo PCT 3				
Reimbursements City of Laredo PCT 4				
Total Revenues	\$			
<b>EXPENDITURES</b>				
Capital Projects:				
Park Development PCT 1	\$	14,754	14,754	367,769
Park Development PCT 2	950	40,235	41,185	367,769
Park Development PCT 3		353	353	367,767
Park Development PCT 4	19,084	182,103	201,187	367,766
Issuance Costs	28,929		28,929	28,929
Total Expenditures	\$ 48,963	237,445	286,408	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(48,963)	(237,445)	(286,408)	(1,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Total Other Financing Sources(Uses)	\$ 1,500,000		1,500,000	1,500,000
Net Change In Fund Balances	\$ 1,451,037	(237,445)	1,213,592	-
Fund Balances - Beginning, Restated		1,451,037		
Fund Balances - Ending		\$ 1,213,592		

**Webb County, Texas**  
**Construction In Progress**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Justice System:				
Minor Aparatus & Tools	\$	16,357	16,357	16,357
Capital Projects:				
Building Improvements	14,858	214,254	229,112	474,000
Issuance Costs	9,643		9,643	9,643
Total Expenditures	\$ 24,501	230,611	255,112	500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(24,501)	(230,611)	(255,112)	(500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Total Other Financing Sources(Uses)	\$ 500,000		500,000	500,000
Net Change In Fund Balances	\$ 475,499	(230,611)	244,888	-
Fund Balances - Beginning, Restated		475,499		
Fund Balances - Ending		\$ 244,888		

**Webb County, Texas**  
**Upgrade or Replace AS400 Computer System**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
General Government:				
Minor Aparatus & Tools	\$	4,530	4,530	4,530
Capital Projects:				
Computer Equipment	285,274		285,274	285,274
Issuance Costs	5,785		5,785	5,785
Total Expenditures	\$ 291,059	4,530	295,589	295,589
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(291,059)	(4,530)	(295,589)	(295,589)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Transfer Out		(4,411)	(4,411)	(4,411)
Total Other Financing Sources(Uses)	\$ 300,000	(4,411)	295,589	295,589
Net Change In Fund Balances	\$ 8,941	(8,941)		
Fund Balances - Beginning, Restated		8,941		
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Road Highway Acquisition**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Capital Projects:				
Land Acquisition	\$ 30,813	165,330	196,143	196,143
Issuance Costs	3,857		3,857	3,857
Total Expenditures	\$ 34,670	165,330	200,000	200,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(34,670)	(165,330)	(200,000)	(200,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 200,000		200,000	200,000
Total Other Financing Sources(Uses)	\$ 200,000		200,000	200,000
Net Change In Fund Balances	\$ 165,330	(165,330)		
Fund Balances - Beginning, Restated		165,330		
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Capital Outlay Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
General Government:				
Minor Aparatus & Tools	\$	69,353	69,353	69,353
Capital Projects:				
Capital Outlay	313,182	117,647	430,829	448,581
Issuance Costs	9,643		9,643	9,643
Total Expenditures	\$ 322,825	187,000	509,825	527,577
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(322,825)	(187,000)	(509,825)	(527,577)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Transfers In		27,577	27,577	27,577
Total Other Financing Sources(Uses)	\$ 500,000	27,577	527,577	527,577
Net Change In Fund Balances	\$ 177,175	(159,423)	17,752	-
Fund Balances - Beginning, Restated		177,175		
Fund Balances - Ending		\$ 17,752		



**Webb County, Texas**  
**Management Records Storage Warehouse**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Capital Projects:				
Professional Services	\$	80	80	50,000
Construction in Progress	\$			512,185
Issuance Costs	12,815		12,815	12,815
Total Expenditures	\$	80	12,895	575,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(12,815)	(80)	(12,895)	(575,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	575,000	575,000	575,000
Total Other Financing Sources(Uses)	\$	575,000	575,000	575,000
Net Change In Fund Balances	\$	(80)	562,105	
Fund Balances - Beginning		562,185		
Fund Balances - Ending		\$	562,105	

**Webb County, Texas**  
**R.O.W. Acquisition Hwy 59/359**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Capital Projects:				
Professional Services	\$	112,327	112,327	547,520
Issuance Costs	12,480		12,480	12,480
Total Expenditures	\$ 12,480	112,327	124,807	560,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(12,480)	(112,327)	(124,807)	(560,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 560,000		560,000	560,000
Total Other Financing Sources(Uses)	\$ 560,000		560,000	560,000
Net Change In Fund Balance	\$ 547,520	(112,327)	435,193	-
Fund Balances - Beginning, Restated		547,520		
Fund Balances - Ending		\$ 435,193		

**Webb County, Texas**  
**Justice Center Fire Protection System and Moisture Censoring Devices**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Capital Projects:				
Professional Services	\$			25,000
Construction In Progress	\$	13,200	13,200	268,310
Issuance Costs	6,690		6,690	6,690
Total Expenditures	\$ 6,690	13,200	19,890	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(6,690)	(13,200)	(19,890)	(300,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Total Other Financing Sources(Uses)	\$ 300,000		300,000	300,000
Net Change In Fund Balances	\$ 293,310	(13,200)	293,310	-
Fund Balances - Beginning		293,310		
Fund Balances - Ending		\$ 280,110		

**Webb County, Texas**  
**Carrizo Wilcox Aquifer**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Capital Projects:				
Professiona Services				72,767
Construction in Progress				25,000
Issuance Costs	\$ 2,233		2,233	2,233
Total Expenditures	\$ 2,233	-	2,233	100,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(2,233)		(2,233)	(100,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 100,000		100,000	100,000
Total Other Financing Sources(Uses)	\$ 100,000		100,000	100,000
Net Change In Fund Balances	\$ 97,767		97,767	-
Fund Balances - Beginning		97,767		
Fund Balances - Ending		\$ 97,767		

**Webb County, Texas**  
**Justice of the Peace and the Constable South Laredo**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2002**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Capital Projects:				
Construction In Progress				244,431
Issuance Costs	\$ 5,569		5,569	5,569
Total Expenditures	\$ 5,569	-	5,569	250,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(5,569)		(5,569)	(250,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 250,000		250,000	250,000
Total Other Financing Sources(Uses)	\$ 250,000		250,000	250,000
Net Change In Fund Balances	\$ 244,431		244,431	-
Fund Balances - Beginning		244,431		
Fund Balances - Ending		\$ 244,431		

**Webb County, Texas**  
**Penitas West Community Center**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Grant Revenue	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Capital Projects:				
Construction In Progress	\$	279	279	146,655
Issuance Costs	3,345		3,345	3,345
Total Expenditures	\$ 3,345	279	3,624	150,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,345)	(279)	(3,624)	(150,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 150,000		150,000	150,000
Total Other Financing Sources(Uses)	\$ 150,000		150,000	150,000
Net Change In Fund Balances	\$ 146,655	(279)	146,376	-
Fund Balances - Beginning		146,655		
Fund Balances - Ending		\$ 146,376		

**Webb County, Texas**  
**Quad City Community Center**  
**Mirando**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Grant Revenue	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Capital Projects:				
Construction In Progress	\$	6,279	6,279	136,875
Issuance Costs	3,125		3,125	3,125
Total Expenditures	\$ 3,125	6,279	9,404	140,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,125)	(6,279)	(9,404)	(140,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 140,000		140,000	140,000
Total Other Financing Sources(Uses)	\$ 140,000		140,000	140,000
Net Change In Fund Balances	\$ 136,875	(6,279)	130,596	-
Fund Balances - Beginning		136,875		
Fund Balances - Ending		\$ 130,596		

**Webb County, Texas**  
**Bruni Community Center**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Grant Revenue	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Capital Projects:				
Construction In Progress	\$	68,438	68,438	68,438
Issuance Costs	1,562		1,562	1,562
Total Expenditures	\$ 1,562	68,438	70,000	70,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,562)	(68,438)	(70,000)	(70,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 70,000		70,000	70,000
Total Other Financing Sources(Uses)	\$ 70,000		70,000	70,000
Net Change In Fund Balances	\$ 68,438	(68,438)		
Fund Balances - Beginning		68,438		
Fund Balances - Ending		\$		



**Webb County, Texas**  
**El Cenizo/Rio Bravo Community Centers**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Capital Projects:				
Professional Services				30,000
Construction in Progress				263,310
Issuance Costs	\$ 6,690		6,690	6,690
Total Expenditures	\$ 6,690	-	6,690	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(6,690)		(6,690)	(300,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Total Other Financing Sources(Uses)	\$ 300,000		300,000	300,000
Net Change In Fund Balances	\$ 293,310		293,310	-
Fund Balances - Beginning		293,310		
Fund Balances - Ending		\$ 293,310		

**Webb County, Texas**  
**Cuatro Vientos Rd. /Loop/Bridge #5**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Capital Projects:				
Professional Services	\$	64,730	64,730	136,875
Issuance Costs	3,125		3,125	3,125
Total Expenditures	\$ 3,125	64,730	67,854	140,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,125)	(64,730)	(67,854)	(140,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 140,000		140,000	140,000
Total Other Financing Sources(Uses)	\$ 140,000		140,000	140,000
Net Change In Fund Balances	\$ 136,875	(64,730)	72,146	-
Fund Balances - Beginning		136,875		
Fund Balances - Ending		\$ 72,145		

**Webb County, Texas**  
**Park Development Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Capital Projects:				
Park Development PCT 1				248,097
Park Development PCT 2				248,097
Park Development PCT 3				248,097
Park Development PCT 4				248,098
Issuance Costs	\$ 22,611		22,611	22,611
Total Expenditures	\$ 22,611	-	22,611	1,015,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(22,611)		(22,611)	(1,015,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,015,000		1,015,000	1,015,000
Total Other Financing Sources(Uses)	\$ 1,015,000		1,015,000	1,015,000
Net Change In Fund Balances	\$ 992,389		992,389	-
Fund Balances - Beginning		992,389		
Fund Balances - Ending		\$ 992,389		

**Webb County, Texas**  
**Capital Outlay Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2003**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
General Government:				
Minor Aparatus & Tools	\$	13,504	13,504	13,504
Community & Economic Development:				
Minor Aparatus & Tools		34,970	34,970	34,970
Public Safety:				
Minor Aparatus & Tools		9,488	9,488	9,488
Justice System:				
Minor Aparatus & Tools		140,526	140,526	140,526
Corrections & Rechabilitation:				
Minor Aparatus & tools				
Health And Human Services				
Minor Aparatus & Tools				
Capital Projects:				
Capital Outlay		268,130	268,130	485,908
Issuance Costs	15,604		15,604	15,604
Total Expenditures	\$ 15,604	466,618	482,222	700,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(15,604)	(466,618)	(482,222)	(700,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 700,000		700,000	700,000
Total Other Financing Sources(Uses)	\$ 700,000		700,000	700,000
Net Change In Fund Balances	\$ 684,396	(466,618)	217,778	-
Fund Balances - Beginning, Restated		684,396		
Fund Balances - Ending		\$ 217,778		

**Webb County, Texas**

**Texas Department of Housing and Community Affairs - Contract Number 720889  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
From Inception and for the Year Ended September 30, 2003**

Contract #720889  
Grant Period 4/19/00 - 4/18/04

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$ 228,170	410,619	638,789	662,343
Total Revenues	\$ 228,170	410,619	638,789	662,343
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Water Facilities	\$ 153,824	153,306	307,130	325,111
Solid Waste Disposal Facilities				
Neighborhood Facilities/ Community Centers	1,000	250,926	251,926	251,926
Rehabilitation Of Private Properties (Water Service)				
Engineering And Architectural Services	44,495	6,375	50,870	55,306
General Administration	28,851	12	28,863	30,000
Total Expenditures	\$ 228,170	410,619	638,789	662,343
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Texas Department of Housing and Community Affairs - Contract Number 721105**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2003**

Contract #721105				
Grant Period 5/08/01 - 5/07/03				
	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$ 442,261	57,739	500,000	500,000
Revenue In Kind		20,000	20,000	20,000
Total Revenues	\$ <u>442,261</u>	<u>77,739</u>	<u>520,000</u>	<u>520,000</u>
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Street Easement Acquisition	\$ 368,857	51,693	420,550	420,550
General Administration	73,404	6,046	79,450	79,450
Expenditures In Kind		20,000	20,000	20,000
Total Expenditures	\$ <u>442,261</u>	<u>77,739</u>	<u>520,000</u>	<u>520,000</u>
Excess ( Deficiency) Of Revenues Over (Under) Expenditures	\$ <u>          </u>		<u>          </u>	<u>          </u>
Fund Balances - Beginning		<u>          </u>		
Fund Balances - Ending		\$ <u>          </u>		

**Webb County, Texas**  
**Texas Department of Housing and Community Affairs - Contract Number 721859**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2003**

Contract #721859				
Grant Period 5/08/01 - 10/31/03				
	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$ 90,987	524,945	615,932	800,000
Revenue In Kind		45,000	45,000	45,000
Total Revenues	\$ <u>90,987</u>	<u>569,945</u>	<u>660,932</u>	<u>845,000</u>
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Water Facilities	\$	311,238	311,238	353,053
Neighborhood Facilities/ Community Centers		152,056	152,056	249,903
Parks, Playgrounds, and Other Recreational Facilities		3,649	3,649	19,824
Engineering and Architectural Services	67,855	11,518	79,373	87,220
General Administration	23,132	46,484	69,616	90,000
Expenditures In Kind		45,000	45,000	45,000
Total Expenditures	\$ <u>90,987</u>	<u>569,945</u>	<u>660,932</u>	<u>845,000</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$ <u></u>		<u></u>	<u></u>
Fund Balances - Beginning		<u></u>		
Fund Balances - Ending		\$ <u></u>		

**Webb County, Texas**  
**Texas Department of Housing and Community Affairs - Contract Number 721175**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2003**

Contract #721175  
Grant Period 7/05/02 - 7/04/04

		Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>					
Intergovernmental	\$		10,341	10,341	300,000
Total Revenues	\$		10,341	10,341	300,000
<b>EXPENDITURES</b>					
Current:					
Capital Projects:					
Rehabilitation of Private Properties (Water Service)	\$				63,000
Rehabilitation of Private Properties (Sewer Service)					173,400
Engineering and Architectural Services					38,600
General Administration			10,341	10,341	25,000
Total Expenditures	\$		10,341	10,341	300,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		



**Webb County, Texas**  
**United States Department of Agriculture Rural Utilities Service - Project Number 3080-02**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2003**

Project #3080-02				
	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$ 3,710,055	8,520	3,718,575	3,919,521
Interest		430	430	430
Total Revenues	\$ <u>3,710,055</u>	<u>8,950</u>	<u>3,719,005</u>	<u>3,919,951</u>
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Engineering And Architectural Services	\$ 123,561		123,561	182,300
Capital Project-Waste Water Treatment Plant	1,454,147	8,520	1,462,667	1,462,667
Capital Project- Waste Water Collection System	2,132,347		2,132,347	2,274,554
Total Expenditures	\$ <u>3,710,055</u>	<u>8,520</u>	<u>3,718,575</u>	<u>3,919,521</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$ <u>          </u>	430	<u>430</u>	<u>430</u>
Fund Balances - Beginning				
Fund Balances - Ending		\$ <u>430</u>		

**Webb County, Texas**  
**Texas Water Development Board & U.S. Environmental Protection Agency**  
**Larga Vista Wastewater Improvements**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2003**

Commitment #96-09 - TWDB Contract #G05500  
Grant Period: 10/01/95 - 01/30/00

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$ 797,546	123,289	920,835	1,570,120
Grant Matching	391,204		391,204	347,188
Interest	2	11	13	
In-Kind	25,000		25,000	25,000
Total Revenues	\$ <u>1,213,752</u>	<u>123,300</u>	<u>1,337,052</u>	<u>1,942,308</u>
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Professional Services	\$ 228,376		228,376	546,963
In-Kind Expenditures	25,000		25,000	25,000
Capital Outlay	972,927	123,289	1,096,216	1,370,345
Total Expenditures	\$ <u>1,226,303</u>	<u>123,289</u>	<u>1,349,592</u>	<u>1,942,308</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(12,551)	11	(12,540)	
Other Financing Sources (Uses):				
Operating Transfers In	\$ 53,515		53,515	
Operating Transfers Out		(40,975)	(40,975)	
Total Other Financing Sources (Uses)	\$ <u>53,515</u>	<u>(40,975)</u>	<u>12,540</u>	
Net Change in Fund Balances	\$ <u>40,964</u>	(40,964)	<u>          </u>	<u>          </u>
Fund Balances-Beginning		40,964		
Fund Balances-Ending		\$ <u>          </u>		

**Webb County, Texas**  
**Texas Water Development Board - Contract GO11900**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2003**

TWDB Contract GO11900  
GRANT PERIOD 7/14/99 - 12/30/05

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Intergovernmental	\$ 244,750	61,816	306,566	4,308,400
Total Revenues	\$ <u>244,750</u>	<u>61,816</u>	<u>306,566</u>	<u>4,308,400</u>
<b>EXPENDITURES</b>				
Capital Project:				
Professional Services	\$ 243,237	61,816	305,053	763,562
Administrative				34,500
Other	1,513		1,513	238,038
Capital Outlay				3,272,300
Total Expenditures	\$ <u>244,750</u>	<u>61,816</u>	<u>306,566</u>	<u>4,308,400</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$ <u>          </u>		<u>          </u>	<u>          </u>
Fund Balances-Beginning				
Fund Balances-Ending		\$ <u>          </u>		

**Texas Water Development Board - Contract G11800**  
**Rio Bravo-El Cenizo Water & Wastewater Project**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2003**

TWDB Contract #G011800  
Grant Period: 7/14/99 - 12/30/05

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$ 3,346,502	24,206	3,370,708	15,321,000
Total Revenues	<u>\$ 3,346,502</u>	<u>24,206</u>	<u>3,370,708</u>	<u>15,321,000</u>
<b>EXPENDITURES</b>				
Capital Projects:				
Professional Services	\$ 1,092,802	24,206	1,117,008	1,900,475
Administrative				100,000
Other Expenses	2,253,700		2,253,700	3,130,025
Capital Outlay				10,343,500
Total Expenditures	<u>\$ 3,346,502</u>	<u>24,206</u>	<u>3,370,708</u>	<u>15,474,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures				(153,000)
Other Financing Sources (Uses):				
Bond Proceeds				153,000
Total Other Financing Sources (Uses)	<u>\$</u>	<u></u>	<u></u>	<u>153,000</u>
Net Change in Fund Balances	<u>\$</u>	<u></u>	<u></u>	<u></u>
Fund Balances-Beginning				
Fund Balances-Ending		\$ <u></u>		